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SECRETARY OF STATE
DIVISION OF CORPORATIONS
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10-31-06

COVER LETTER

TO: Registration Section
Division of Corporations

SUBJECT: Dern's Market Opportunity Fund, L.P.
(Name of Foreign Limited Partnership or Limited Liability Limited Partnership)

The enclosed application, certificate of status and fees are submitted to register a foreign limited partnership or limited liability limited partnership to transact business in Florida. Please return all correspondence concerning this matter to:

Mark R. Dern
(Contact Person)
Market Corporation
(Firm/Company)
7777 Glades Road, Suite 207A
(Address)
Boca Raton, FL 33434
(City, State and Zip Code)

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For further information concerning this matter, please call:

Mark R. Dern at (561) 883-0740
(Name of Contact Person) (Area Code and Daytime Telephone Number)

Enclosed is a check for the following amount:

- \$1,000.00 Filing Fees (\$965 Filing Fee and \$35 Registered Agent Fee) \$1,008.75 Filing Fees and Certificate of Status \$1,052.50 Filing Fees and Certified Copy \$1,061.25 Filing Fee, Certified Copy, and Certificate of Status

STREET ADDRESS:
Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

MAILING ADDRESS:
Registration Section
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

APPLICATION BY FOREIGN LIMITED PARTNERSHIP OR
LIMITED LIABILITY LIMITED PARTNERSHIP
TO TRANSACT BUSINESS IN FLORIDA

1. Dern's Market Opportunity Fund, L.P.

(Name of Limited Partnership or Limited Liability Limited Partnership, which must include suffix)
Acceptable Limited Partnership suffixes: Limited Partnership, Limited, L.P., LP, or Ltd.
Acceptable Limited Liability Limited Partnership suffixes: Limited Liability Limited Partnership, L.L.L.P.
or LLLP.

(If name unavailable, name under which the limited partnership or limited liability limited partnership
proposes to register to transact business in Florida; must contain acceptable suffix.)

2. Delaware

(State or Country of Formation)

3. May 12, 2000

(Date of Formation)

4. Alvin Dern


(Name of Registered Agent for Service of Process)

5. 7777 Glades Road, Suite 207A

(Florida street address for Registered Agent)

Boca Raton, FL 33434

6. I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to
comply with the provisions of all statutes relative to the proper and complete performance of my duties,
and I am familiar with and accept the obligations of my position as registered agent.



Signature of Registered Agent

7. 7777 Glades Road, , Suite 207A

(Principal office address)

Boca Raton, FL 33434

8. If limited partnership is a limited liability limited partnership, check box

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9. same as principal address

(Mailing address)

10. Name, principal office address, and mailing address of each general partner:

Valley Management, L.P.

(Name)

7777 Glades Road, Suite 207A

(Street Address)

Boca Raton, Florida 33434

same as above

Box 0000000419

(Mailing Address)

(Name)

(Street Address)

(Mailing Address)

(Name)

(Street Address)

(Mailing Address)

(Name)

(Street Address)

(Mailing Address)

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_____	_____
(Name)	(Street Address)
_____	_____
_____	(Mailing Address)
_____	_____
(Name)	(Street Address)
_____	_____
_____	(Mailing Address)
_____	_____

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11. Effective date, if other than the date of filing: October 31, 2006

(Effective date cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State.)

12. Attached is a certificate of existence duly authenticated, not more than 90 days prior to the delivery of this application to the Florida Department of State, by the Secretary of State or other official having custody of the entity's records in the jurisdiction under the law of which it is organized.

Signed this 18th day of October, 2006

Signature of a general partner:
Valley Management, LP by
~~Maribel Corporation, its GP by~~
Allen Allen, as Secretary-Treasurer

Filing Fees:	\$1,000.00 (\$965 Filing Fee and \$35 Registered Agent Fee)
Certified Copy (optional):	\$52.50
Certificate of Status (optional):	\$8.75

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "DERN'S MARKET OPPORTUNITY FUND, L.P." IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE SEVENTEENTH DAY OF OCTOBER, A.D. 2006.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "DERN'S MARKET OPPORTUNITY FUND, L.P." WAS FORMED ON THE TWELFTH DAY OF MAY, A.D. 2000.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.

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Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 5119369

DATE: 10-17-06